

Regular Session, 2009

HOUSE BILL NO. 868 (Substitute for House Bill No. 484 by Representative Little)

BY REPRESENTATIVE LITTLE AND SENATOR NEVERS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To amend and reenact R.S. 47:1515.3(A), (B), and (C), relative to timber severance taxes;
3 to provide relative to the authority of the Department of Revenue and the Department
4 of Agriculture and Forestry to enter into agreements to collect timber severance
5 taxes; to authorize the commissioner of the Department of Agriculture and Forestry
6 to appoint a director under certain circumstances; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1515.3(A), (B), and (C) are hereby amended and reenacted to read
9 as follows:

10 §1515.3. Authority to collect severance taxes, ~~interest, penalties, and fees;~~

11 Department of Agriculture and Forestry

12 A. ~~To facilitate the collection of timber severance taxes, interest, penalties,~~
13 ~~and fees due to the Department of Revenue pursuant to Chapter 6 of this Subtitle, the~~
14 The secretary is hereby authorized to enter into an agreement with the Department
15 of Agriculture and Forestry to collect timber severance taxes assessed by the
16 Department of Revenue.

17 B. The agreement between the Department of Revenue and the Department
18 of Agriculture and Forestry shall be executed by the secretary of the Department of
19 Revenue and the commissioner of the Department of Agriculture and Forestry. The
20 agreement shall ~~provide~~ include, but not be limited to the manner of collection, the
21 amount of timber severance tax, interest, penalties, and fees taxes to be collected, ~~the~~
22 ~~costs of collection,~~ an administrative fee ~~of one and one-half percent,~~ examination
23 of records and documents, a collection fee equal to the cost of collection not to
24 exceed fifteen percent of the total liability to be paid to the Department of

Agriculture and Forestry by the severance tax debtor, and such other terms and conditions necessary to effectuate the agreement.

C. ~~In addition to the timber severance tax, interest, penalties, and fees~~
~~ordinarily assessed by the Department of Revenue, the severance tax debtor shall pay~~
~~a collection fee not to exceed fifteen percent of the total liability. The collection fee~~
~~shall be paid to the Department of Agriculture and Forestry. The commissioner of~~
~~the Department of Agriculture and Forestry, to the extent he deems it necessary and~~
~~appropriate to implement the provisions of an agreement authorized by this Section,~~
~~may employ and appoint a director who shall be in the unclassified service.~~

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____